MEMORIAL

OF THE

COMMISSIONERS OF THE COUNTY OF PHILADELPHIA

TO

THE LEGISLATURE,

UPON THE SUBJECT OF

THE LAWS EXEMPTING CERTAIN PROPERTY FROM TAXATION.

TOGETHER WITH

A SCHEDULE OF EXEMPT PROPERTY.

PREPARED

(BY ORDER OF THE COUNTY COMMISSIONERS)

BY ELIHU D. TARR,
Solicitor for the County of Philadelphia.

PHILADELPHIA:
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TO THE

SENATE AND HOUSE OF REPRESENTATIVES

OF THE

STATE OF PENNSYLVANIA.

The evils arising from existing laws of this State, exempting certain property from taxation, have induced the Commissioners of the County of Philadelphia to present the subject in all its bearings to the consideration of the Legislature. With this object in view, they called in the aid of the Solicitor of the County, by the passage of the following Resolution:

COUNTY COMMISSIONERS' OFFICE,
Philadelphia, December 4, 1850.

Resolved, That the Solicitor of the County be requested to prepare a memorial to the Legislature, on behalf of the County Commissioners, upon the subject of property exempt from taxation by special legislation,—setting forth the nature, character and value of such exempt property, with a view to the repeal of all laws exempting property from taxation, except court houses, gaols, public school houses, public squares, and fire engine and hose companies.

Under this Resolution the attention of your body is called to

the two following Sections of Acts of Assembly, which are general in their nature, and the remarks which follow:

Act of 16*th April*, 1838.—Pamph. Laws, p. 514.

Sec. XXIX. That from and after the first day of May next, all churches, meeting houses, or other regular places of stated religious worship, with the grounds thereto annexed for the occupancy and better enjoyment of the same, all burial grounds belonging to any religious congregation, all universities, colleges, academies and school houses belonging to any county, borough or school district, or incorporated, erected, endowed or established, by virtue of any law of this commonwealth, with the grounds thereto annexed, all court houses and jails be, and the same are hereby exempted from all and every county, road, city, borough, poor and school tax, and all taxes heretofore assessed on any such property, shall not hereafter be collected, but the respective officers charged with the collection thereof shall and are hereby exonerated from the collection and paying over of the same.

Act of 2*d July*, 1839.—Pamph. L. p. 576.

Sec. III. That from and after the passage of this act, the twenty-ninth section of the act passed at the last session of the legislature, entitled "An act to authorize the committee of the estate of Michael Fox, a lunatic, to sell and convey certain real estate, and for other purposes," which provides for the exemption from taxation of all churches, meeting houses, and other places of stated religious worship, with the grounds thereto annexed, for the occupancy and better enjoyment of the same; all burial grounds belonging to any religious congregation; all universities, colleges, academies, and school houses belonging to any county, borough, or school district, or incorporated, erected, endowed, or established, by virtue of any law of this commonwealth, with the grounds thereto annexed; and all court houses and jails shall be taken and construed to mean, and is by this act declared and

explained to mean five acres of land, together with the improvements thereon, attached to all such religious congregations, universities, colleges, academies, and school houses belonging to any county, borough, or school district, as aforesaid; and no more than five acres of land, with the improvements thereon, attached thereto, shall be exempted from taxation, as aforesaid.

These acts are very comprehensive in their terms, and as will be seen by the schedule of exempt property hereto annexed, cover property to the amount of more than ten millions of dollars, which comprises (at the present assessment) nearly one-tenth of the real estate now taxed, and if fairly assessed, would comprise an amount equal to one-fifth of the real estate now taxable.

These laws may be considered in three points of view.

I. THEIR CONSTITUTIONALITY.

II. THE EQUITY OF THEIR PROVISIONS.

III. THE POLICY OF SUCH ENACTMENTS.

I. It is true that the first of these laws have been upon the statute book for upwards of twelve years, and their provisions acquiesced in; but if viewed in connection with Section III. of the Declaration of Rights in the Constitution of this State, adopted the 2d of September, 1790, they will be seen to conflict somewhat with that instrument. It is in the following words:

"SEC. III. All men have a natural and indefeasible right to worship Almighty God according to the dictates of their own conscience; no man can, of right, be compelled to attend, erect or *support* any place of worship, or to maintain any ministry against his consent; no human authority can, in any case whatever, control or interfere with the rights of conscience; *and no preference shall ever be given, by law, to any religious establishments or modes of worship.*"

True it is, that a law *exempting* the property of religious denominations is not a law *directly compelling* others—not in connection with such denomination—to erect or *support* such place of religious worship, but the *practical* effect *is* such, and the truth must be admitted when the fact is presented that a certain amount of revenue must be raised by taxation, annually, to meet the expenses of government; and if one-third or one-fourth of the property of a particular district be exempt from the payment of taxes, it is perfectly evident that the remainder must be taxed in an equal proportion to the property exempt to make up the required sum. If the property exempt be that of religious denominations, and there be individuals in the district who attend no place of religious worship, (a fact but too common,) it is perfectly apparent that the property of such individuals must bear an equal ratio of the increased taxation to make up the required sum, and they are thereby *indirectly* "*compelled* to contribute to the *support of a place*" or places "of religious worship, contrary to the dictates of their conscience," and against their will. This certainly is an *indirect* tax, and in effect as onerous as if *imposed* to the same amount by *direct* legislation, and in its *practical* effect conflicts with the section of the Declaration of Rights referred to.

If the foregoing reasoning be sound, then it would seem to be but right to consider the provisions of the laws in question in *effect* a tax imposed upon the non-exempt property to *support* places of religious worship, and giving a preference to religious establishments. And thus viewing it, it is most certainly unconstitutional.

It might be said that this point would be a proper subject for judicial investigation and decision. True, but the power is with the body which made the law, and they may with *certainty* apply the remedy.

But to the second point.

II. The equality or equity of this law in its practical operations.

It is not necessary to presume cases, for they already exist. By reference to the schedule it will be seen that one denomination has property exempt under these laws amounting to nearly a million, while another denomination has but a few hundreds.

Here is not only a great inequality in the advantages flowing from these laws, but a gross absurdity. One denomination is wealthy, and erects an edifice worth half a million of dollars, while another of smaller means, and less pretensions, is scarce able to construct a building of the value of one-tenth the other; and yet, under existing laws, no discrimination is made; the *value* forms no part of their provisions,—both are alike exempt from taxation. Besides, it presents the remarkable feature of the members of the poorer denomination—whose tenets of religious faith, and feeling, and sympathy may be as far removed from the other as the poles—contributing to the support of the richer denomination by an increased rate of taxation upon their individual property to produce the required revenue—which increase is made necessary by the exemption of the property of the more costly edifice. This is not simply a supposable case, but the history of more than a hundred of present existence in this county, as may be seen by reference to the schedule.

But, strong as these cases are, they present but a faint view of the subject, when compared with other property coming under the operation of these laws. It might be argued with much plausibility and truth, that every individual in the community is interested in the propagation of the gospel, and that society receives back, in the beneficial effects of the spread of such principles, more lasting blessings than the pecuniary advantages bestowed by the laws in question. But admitting the truth of the argument, still the objection exists—the law is partial in its provisions, oppressive in its practical operations, and tends to the formation of a most unholy alliance of Church and State,—than which, no greater curse could befall our Republic.

But what argument can be used to justify the exemption from taxation of institutions having for their object individual emolu-

ments, and personal aggrandizement, and luxury. Such, for instance, as Medical and other Colleges, Libraries, Building Associations, Market-house Companies, Private Cemeteries, Athæneums, Railroad Companies, and such like: most of them paying the stockholders not only a handsome interest upon the investment, but in many cases declaring extra dividends of from 25 to 40 per cent. The policy of the law should be to protect the poor against monied combinations; but in the present instance, an association of capital, under the broad panoply of a corporation, secures not only the corporators against individual liability, but exonerates them, either by general or special legislation, from contributing to the support of government, while the individual owner of an humble and secluded house has his taxes increased to the utmost tension of the law, to supply the deficiency occasioned by the exemption of his more favored neighbor; and this is wrung from his scanty means—the product of his daily toil—with a tenacity that knows no mercy.

It is to be admitted that many of the institutions named come not under the provisions of the laws referred to, but it is not the less true that the existence of these laws have led to the special legislation in hundreds of cases which have procured their exemption, and at the progressive rate of the past few years, we shall in a short time have little or no property left unexempt from taxation, and government be left without the necessary means of support.

If a company of individuals may associate their capital for the purposes of teaching the science of medicine, or building a market house for their individual gain, or collect a library for their mutual instruction and edification, and be exempt from taxation, why may not, or rather, why should not an equal number of persons, with a like or greater amount of capital, be allowed to associate for mechanical or commercial purposes, and be likewise exempt? The end to be gained, and the manner of attaining it, are the same in both cases. But above all, if associated wealth, bringing back to its possessors a handsome per cent., be exempt from taxation, why should not the humble cot or cramped abode of the poor receive like favors?

Let us test this system of exemption by the rule *worked the other way*. Suppose the property of these wealthy associations were taxed, and the sum so raised directed by law to be distributed among the same Institutions—not in proportion to the value of their estate, or the tax paid in by them—but to each coming under the acts of Assembly referred to an equal portion. It would then present this aspect. An association owning property to the amount of $100,000 pays a tax of $550, while the association which owns only $10,000 pays but $55; but in the distribution the two sums are added together, and the association paying $550 receives back but $302.50, while the one paying but $55, receives the same amount as the one paying the greater tax.

Thus regulated it would favor the poor; as now regulated it favors the rich. The association that has one hundred thousand dollars is exempt, and the association having but a tenth of that sum is only exempt to that amount. The rich company has ten times the benefit of the poorer one; and the more property an institution may own, the greater the advantage to be derived by it under the operation of these laws; but the greater *their* advantage, the greater the taxation of individuals composing the *smaller ones*, and that of *un*associated *individuals*,—for they must bring up the rear, and *make up the deficiency in the required revenue by an increased levy in the ratio of the increased wealth of these favored institutions.*

Viewed, therefore, in any aspect, these laws are not only *impolitic*, but *unjust*.

III. But of the policy of these Exemption Laws.

It will be seen by the schedule that the exempt property amounts to ten millions of dollars, in most cases associated capital well invested. Now, can there be any sound policy for the exemption of an associated capital of 100,000 dollars, which, if possessed by a hundred individuals, and invested in humble dwellings or individual enterprise, would be assessed at its full value, and a tax demanded for the support of government?

What object is or can be gained, by the enactment of laws which, in fact, create privileged classes to the manifest injury of the rest?

There is yet another aspect under this head, in which this subject may be viewed. It is this. By the Act of May 31st, 1841, [Pamph. Laws, page 417,] this county is made liable in damages for all property destroyed or injured by a mob. And why made liable? Upon what principle or policy was this enactment made? Why, clearly upon the principle that the citizen who pays a tax for the support and maintainance of the government shall receive protection in his person and property. And if the authorities fail in thus protecting him, it must make amends by a suitable return in damages. But how is the policy of this law applicable to the millions of exempt property in the county of Philadelphia? It is certainly disregarded. Here is protection without contribution in support of the authorities that extend it. An insurance without payment of a premium. A guarantee without a consideration. Technically speaking, "*a nudum pactum.*" Evidently the fundamental principles of the social system are here violated—the foundation of the social compact invaded—and the rights of the many disregarded for the benefit of the few.

Under the operation of these laws, owners of *un*exempt property are *thrice* taxed, (while the exempt class pay no tax.)

First. They are taxed to maintain and support local and State authorities.

Secondly. They pay an "*increased tax*" to enable the owners of exempt property to enjoy the advantages of society, and the protection of the laws, without contributing to the maintainance of the one or the administration of the other.

Thirdly. They are again taxed to pay any damage that may accrue to the owners of exempt property by a mob or riot, through the supposed dereliction of the constituted authorities, to the support of which they contribute not one single farthing!!

This certainly is not right or politic under a government professing *justice and equality*, and whose constitution is designed to place all upon the same political platform, and extending to all alike the benefits of its protection.

If the old Continental doctrine be sound, (and no one doubts it,) "that where there is *no representation* there should be *no taxation*," the doctrine that "where there is *no taxation* (when taxation is necessary) there should be *no protection*," is equally sound.

It would seem but fair, then, that those who seek to have their property exempt from the burthens of government be placed outside of the pale of government protection, and not ask that others should pay for their peculiar privileges, or that they should be compelled to pay—in common with others—and commensurate with the benefits and protection derived from society.

The injustice of the laws in question must be apparent to the humblest individual.

It cannot be contended that the present officers of the county mean to speak lightly of the benign influence of Religion, nor that they would for a moment stay the gospel chariot, or be understood as wishing to detract from its ennobling precepts by anything that has been said. Such an inference must at once be silenced by the fact that they are each in connection with churches which represent *four* different denominations. Their only object is to show the workings of a system, small indeed in its beginning, but which now threatens most serious results. The schedule of exempt property will show that associations overgrown in wealth, and dividing enormous profits, are exempt from taxation, some under the general law, others by special enactment. One of these exempt institutions—we have been credibly informed—divides upwards of $40,000, annually, among its members. This may be legislative generosity, but it is certainly not founded upon correct political economy.

The taxes in the county of Philadelphia had to be increased the last year *five* cents on the one hundred dollars. They could be reduced at least that sum, if property now exempt should be made to pay taxes. But should the present policy be pursued

for a few years longer, instead of a reduction, a further increase will be necessary.

As before stated, the exempt property at the present assessed value, amounts to more than ten millions in round numbers, leaving out the public squares, court houses, gaols, public schools, and fire and hose companies. To this sum might safely be added one-half that amount to make up for the present depreciated assessments. This would make the sum of twenty-one millions of dollars. The present rate of taxation for county purposes is 55 cents on the hundred dollars, and for State purposes 30 cents. The property now exempt, and proposed to be taxed, would produce to the county, at its present assessed value, the sum of $39,556.77, and to the State $20,747.92.

It is perfectly well known that for some time past our admirable system of Public Education has extended its operations in proportion to the increase of population or the wants of the public, and its existence has at times been threatened, for want of the needed amount of funds to carry it out. It is also well known that the opening of our public highways have been delayed, and great inconvenience experienced, for want of proper bridges over streams in the outer districts and townships, and for the same reason. The erection of suitable public buildings for holding our courts, and the safe keeping of the public records—now greatly exposed to destruction—has been indefinitely postponed, and the want of funds given as the reason; and this in view of the fact that twenty-one millions of dollars of property are exempt from the payment of taxes without a show of reason. Would it not be better policy to tax this property, and apply the amount raised thereby to one or all of the objects named above? Such a course would certainly better equalize the burthens and benefits of government—all would then be alike taxed, and all derive a common advantage from the revenue raised by taxation.

The County Commissioners have deemed it a duty to lay before you their views upon this subject, together with a list of the exempt property; (which in all cases is put down at less than its value, and in many at less than half its value,) and leave it for such action as your experience and wisdom may suggest,—with

this expression of opinion, that all laws exempting property from taxation should be repealed, except the cases mentioned in the Resolution.

Should the repeal of these laws be opposed by other parts of the State, it is earnestly prayed that they may be repealed so far as this county is concerned.

On behalf of the Commissioners of the County of Philadelphia,

ELIHU D. TARR,
Solicitor for the County of Philadelphia.

APPROVED, January 4th, 1851.

M. VAN DUSEN, Sr.
JOHN C. DOBLEMAN,
ADAM SHETZLINE,
} *County Commissioners.*

Attest,
CHAS. P. DARE,
Clerk.

SCHEDULE

OF

PROPERTY EXEMPT FROM TAXATION

IN THE

CITY AND COUNTY OF PHILADELPHIA.

[NOTE.—Those properties marked thus (*) throughout the Schedule pay State Tax.]

ABOLITION SOCIETY.

Hall and Lot, Cherry Street above Sixth,	$5,000

ASYLUMS, HOSPITALS, BENEVOLENT INSTITUTIONS, ETC.

Deaf and Dumb Asylum, Broad and Pine,	$60,000
*Blind Asylum, Schuylkill Third and Race,	54,000
Magdalen Asylum, Race and Schuylkill Second,	35,000
Amount carried forward,	$149,000

ASYLUM PROPERTY, ETC. Amount forward,		$149,000
Pennsylvania Hospital Property:		
Hospital and Square, Eighth and Pine,	130,000	
16 lots S. side of Pine above Eighth,	40,000	
11 lots N. side Lombard above Eighth,	11,000	
Ground rent, High Street Ward,	475	
" Lower Delaware Ward,	2,335	
2 Brick Dwellings, Spring Garden above Tenth,	5,600	
6 Brick Dwellings in court Spring Garden above Tenth,	2,400	
*Ground rent, 68 High Street,	2,000	
* " 24 S. Sixth,	2,466	
" Second and Vine,	672	
Insane Department, Blockley,	40,000	
		236,948
House of Industry, Seventh above Arch,		3,600
" " Catharine above Seventh,		3,000
Wills' Hospital, Race and Schuylkill Fifth,		39,600
Widows' Asylum, Schuylkill Fifth and Cherry,		8,700
Orphans' " " " "		15,000
Philadelphia Dispensary, Fifth below Chestnut,	10,000	
" " Dwelling house, Zane Street,	3,500	
		13,500
Northern " Spring Garden above Sixth,		2,800
City Hospital, Coates near Schuylkill Third,		10,000
Preston Retreat, Hamilton Street,		25,000
Fuel Saving Society, Schuylkill Seventh below Locust,		5,000
Northern Soup House, N. W. corner Fourth and Peters' alley,		800
Total,		$512,948

CEMETERIES, BURIAL GROUNDS, ETC.

Palmer Street Burial ground,		Palmer and West,	$8,000
Thumlet & Co.'s	"	West and Vienna,	1,100
Union	"	Sixth and Federal,	12,000
Mutual	"	Prime below Tenth,	3,000
Macphelah	"	Tenth and Prime,	5,000
*Lafayette	"	Federal from Ninth to Tenth,	10,000
Philanthropic	"	Passyunk road,	4,000
Ronaldson Cemetery,		Ninth and Shippen,	10,000
Philadelphia	"	21 acres, Passyunk road,	5,440
Colored	"	Passyunk road,	2,140
Franklin	"	Unincorporated N. L.	1,500
Axe's Burial ground,		Germantown,	600
Colored	"	"	125
Public	"	"	1,600
"	"	Frankford,	150
Colored	"	"	650
Welsh	"	West Philadelphia,	300
Rose	"	"	200
*Monument Cemetery,		Broad Street,	9,900
*Woodland	"	Blockley,	30,000
Odd Fellows	"	North Penn,	12,500
*Laurel Hill	"	"	20,000
American Mechanics' Cemetery,		North Penn,	4,400
Colored Grave yard,		Byberry,	20
Rush	"	"	40
Enue's Burial ground,		Fifth above Marriott's lane,	200
Colored	"	Queen below Fifth,	3,000
Coates'	"	Third and Brown,	10,000
		Total,	$155,865

CHURCHES.

BAPTIST CHURCH PROPERTY.

First Baptist Church, Lagrange Place,	$25,000
Tabernacle Church, Schuylkill Sixth above Chesnut,	4,300
Eleventh Baptist Church, Twelfth above Race,	13,000
African Baptist Church, Lawrence court,	1,000
Spruce Street Baptist Church, Spruce above Fourth,	15,000
Baptist Church, Lombard and Ashton,	1,000
African Baptist Church, Little Pine Street,	2,000
Fifth Baptist Church, George above Eleventh,	6,000
Baptist Church, Sansom above Eighth,	7,000
German Baptist Church, Crown near Callowhill,	6,000
New Market Street, New Market above Noble,	16,000
Hope Baptist Church, New Market above Poplar,	8,500
Mount Tabor Baptist Church, Sixth near Poplar,	5,100
Tenth Baptist Church, Eighth above Green,	14,000
Tenth Burial ground, Powell and Vinyard,	7,500
Broad Street Baptist Church, Broad and Brown,	15,000
First Colored Baptist Church, Eleventh and Pearl,	2,000
Twelfth Baptist Church, Queen near Shackamaxon,	2,000
West Kensington Baptist Church, Hancock ab. Franklin,	3,000
Third Baptist Church, Second below Queen,	14,000
Second Baptist Church, Fifth below Carpenter,	6,000
Colored Baptist Church, Clifton below Cedar,	3,000
German Baptist Church, Germantown,	1,500
Baptist Church, Lower Dublin—Pennypack, 5,000 School, Bustleton, 300	5,300
Baptist Church, Holmesburg,	3,500
Baptist Church, Frankford,	2,000
Baptist Burial Ground, &c., Roxborough, 4,000 Parsonage, &c., " 1,500	5,500
Baptist Church, Blockley,	1,200
Amount carried forward,	$195,400

BAPTIST CHURCH PROPERTY. Am't forward,	$195,400
Baptist Church, (Colored,) Blockley,	2,000
Baptist Church, West Philadelphia,	2,000
North Baptist Church, Sixth and Girard,	3,000
Baptist Church, Upper Ward, Germantown,	933
Baptist Church, Passyunk,	2,100
Baptist Church, near Milestown,	550
Total,	$205,983

BIBLE CHRISTIANS.

Church, Third below Thompson,	$3,000

COVENANTERS.

Church, Schuylkill Sixth above Arch,	$9,000
" Cherry between Tenth and Eleventh,	9,000
Burial ground, St. Mary Street,	800
Total,	$18,800

DISCIPLES OF CHRIST.

Church, Fifth and Gaskill,	$10,000

DUTCH AND GERMAN REFORMED CHURCH PROPERTY.

First Dutch Reformed Church, Crown above Race,	$20,000
" " Burial ground, Cherry to Race, bet. Sch. Fifth and Sixth,	4,000
" " Burial ground, Cherry above Tenth,	6,000
Third " Church, Tenth and Filbert,	25,000
Amount carried forward,	$55,000

DUTCH, ETC. CHURCH PROPERTY. Am't forw'd,	$55,000
German Reformed Burial ground, Sch. Sixth & Cherry,	17,000
" " Church, St. John below Green,	12,000
" " " Race below Fourth,	30,000
" " " St. John near Green,	1,000
" " " Jackson Street,	300
" " " Germantown,	4,800
" " " Manayunk,	4,500
Dutch Reformed Burial ground, Roxborough,	2,500
" " " "	300
Total,	$127,400

EPISCOPAL CHURCH PROPERTY.

Christ Church, Second above Market,		$60,000
" " Burial ground, Fifth and Arch,		160,000
" " Hospital:		
Hospital Building, Cherry above Third,	14,000	
Ground rent, 33 S. Third Street,	330	
" " 159 Arch,	2,500	
" " Lower Delaware Ward,	266	
Store, N. E. corner Front and High,	12,000	
Lot, 23 N. Fifth,	2,800	
Lot, 396 feet on Spruce, by 473 on Schuylkill Fifth,	40,000	
Dwelling 111 Arch,	10,000	
Store, 4 S. Front,	15,000	
" 6 "	15,000	
House and lot, 2 Lætitia court,	2,000	
		113,896
St. James' Church, Seventh above Market,		16,000
St. Paul's " Third below Walnut,		20,000
St. Thomas " Fifth below Walnut,		15,000
Amount carried forward,		$384,896

EPISCOPAL CHURCH PROPERTY. Am't forw'd,			$384,896
Epiphany Church,		Schuylkill Eighth and Chesnut,	35,700
St. Stephen's	"	Tenth above Chestnut,	32,800
Atonement,	"	Summer near Schuylkill Fifth,	17,000
Grace	"	Twelfth and Cherry,	30,000
St. Luke's	"	Thirteenth near Lombard,	40,000
Ascension	"	Lombard above Eleventh,	12,000
Mediator	"	Schuylkill Fourth and Lombard,	5,500
St. Andrew's	"	Eighth near Spruce,	20,000
St. Mark's	"	Locust above Schuylkill Seventh,	25,000
St. Peter's	"	and Burial ground, Third and Pine,	95,000
Advent	"	Old York Road above Tamany,	13,000
St. John's	"	St. John and Brown,	18,000
St. Stephen's Burial ground, Thirteenth above Arch,			8,000
"	"		11,000
St. Philip's Church,		Vine above Franklin,	17,000
St. Jude's	"	Franklin above Brown,	7,000
Nativity	"	Eleventh and Washington,	10,000
"	"	Parsonage,	3,500
St. Matthew's	"	Francisville,	1,000
Redemption,	"	Callowhill and Schuylkill Front,	2,000
Emanuel	"	Marlboro' above Franklin,	3,000
St. Bartholomew Church,		York and Eighth,	1,700
German Church,		Charlotte above Poplar,	2,500
Evangelist	"	Fifth above Catharine,	3,000
Trinity	"	Catharine above Second,	10,000
Gloria Dei	"	and Burial ground, Swanson Street,	11,000
All Saints	"	Twelfth below Fitzwater,	7,000
Church, Eighth below South,			1,000
St. Paul's Burial ground,			12,000
Crucifixion Church,		Bedford above Seventh,	7,000
Academy of E. Church,		Locust and Juniper,	15,000
St. Luke's	"	Germantown,	4,000
Trinity	"	Oxford,	1,000
St. Mary's	"	West Philadelphia,	3,000
St. James'	"	Kingsessing,	2,000
Amount carried forward,			$871,596

EPISCOPAL CHURCH PROPERTY. Am't forw'd,	$871,596
St. David's Church, Manayunk,	3,500
Episcopal " Holmesburg,	2,800
" " Lower Dublin,	4,000
" " Richmond,	6,000
" " Frankford,	4,000
" " Upper Ward, Germantown,	300
" " North Penn,	10,000
Total,	$902,196

FRIENDS' PROPERTY.

Friends' Meeting House, Ninth and Spruce,		$12,000
" " Orange above Seventh,		18,000
" " Fourth and Arch.		200,000
Friends' School Corporation:		
*Fourth below Chesnut,	35,000	
*Ground rent, 17 S. Water,	533	
*Ground rent, 16½ S. Second,	500	
*Stores, 1 and 3 Strawberry,	6,000	
* " 5 "	378	
* " 4 S. Fourth,	560	
*Lot 176 N. Fifth,	5,000	
		47,971
Friends' Colored School:		
*Ground rents, 27 and 29 Seventh,	500	
* " in Lower Delaware Ward,	2,646	
* " 37 Penn Street,	604	
* " 22 Lombard,	143	
* " 64 "	293	
* " Third and Lombard,	293	
* " 35 S. Third,	194	
* " 115 Chestnut,	1,554	
* " 111 High,	710	
		6,937
Amount carried forward,		$284,908

FRIENDS' PROPERTY. Amount forward,		$284,908
Friends' Meeting Estate:		
*Ground rents Fourth below Arch,	4,300	
* " 51 and 53 S. Second,	88	
* " 13 Chesnut,	88	
* " 43 "	88	
* " 11 "	88	
* " 12 S. Front,	722	
* " Sixth and High,	550	
		5,924
Friends' Meeting House, Twelfth below Market,		23,400
" Burial ground, entire square, Sch. Eighth and Race,		80,000
Free Quakers, Fifth and Arch,		15,000
" Burial ground, Fifth above Spruce,		15,000
Friends' School house, &c., Cherry below Fifth,		20,000
" " Walnut above Sixth,		16,000
" " Liberty court,		1,500
" " and dwelling, Cherry ab. Eighth,		11,000
" " Green and Dillwyn,		2,800
" " Wagner's court,		2,200
" Meeting house, Green near Fourth,		25,000
" School house, Randolph above Parrish,		1,200
" Meeting house, Sixth and Noble,		2,500
" " and School house, Pine below Second,		15,000
" Girl's Library, 86 Arch Street,		5,000
* " School, St. James' above Sixth,		6,000
" Burial ground, Germantown road,		300
" Meeting house, Main Street, Germantown,		4,500
" School house, School Street, "		2,500
" " " "		2,000
" Meeting house, " "		800
" " Frankford,		2,250
" " "		1,200
" " 2 lots in West Philadelphia,		600
Amount carried forward,		$546,582

FRIENDS' PROPERTY. Amount forward,	$546,582
*Friends' Insane Asylum, Oxford,	15,286
" Meeting house, Byberry,	2,000
" School house, Walnut Hill,	150
" Colored Orphans' Asylum, Thirteenth near Willow,	18,000
Total,	$582,018

HEBREW CHURCH PROPERTY.

Synagogue, Cherry near Third,	$12,000
" Crown below Vine,	10,000
" Juliana above Wood,	8,000
Burial ground, Duke above Frankford road,	400
" Arabella above Federal,	800
" Federal above Eleventh,	1,000
" Nicetown,	100
" "	50
" "	50
" Spruce above Eighth,	8,000
Total,	$40,400

INDEPENDENT.

Burial ground, Cherry Street,	$10,000

LUTHERAN CHURCH PROPERTY.

Zion Church, Fourth and Cherry,	$30,000
St. John's Church, Race between Fifth and Sixth,	35,000
St. Matthew's Church, New below Fourth,	15,000
" " Burial ground, Buttonwood above Fifth,	400
Burial ground, Eighth above Race,	75,000
St. Michael's Church, Fifth and Appletree alley,	40,000
German Church, Fourth below Thompson,	1,000
Lutheran " Queen and Main Street, Germantown,	4,500
St. Michael's " Main Street, "	4,800
Lutheran " Frankford,	1,200
" " Passyunk,	2,140
" " Roxborough,	600
St. Mark's " Spring Garden above Thirteenth,	10,000
Zion and St. Michael's, Brown and St. John,	15,000
Total,	$234 640

MARINERS.

Church, Water near Chestnut,	$10,000
Cemetery, Fourth below Washington,	1,000
Total,	$11,000

MENNONIST.

Church, Germantown,	$600

METHODIST EPISCOPAL CHURCH PROPERTY.

Salem M. E. Church,	Lombard and Juniper,		$12,000
St. George's	"	Fourth below New,	15,000
"	Burial ground,	Coates and Sch. Seventh,	11,500
Trinity M. E. Church,	Eighth above Race,		18,000
Nazareth	"	Thirteenth below Vine,	14,000
Western	"	Schuylkill Third below Walnut,	9,000
African Little Wesley Church, (Colored,)	Hurst below Lombard,		1,200
Union M. E. Church,	Fourth above Market,		12,000
Fifth Street	"	Fifth near Green,	17,000
Zoar	"	(Colored) Brown below Fourth,	4,000
M. E. Union	"	" Fifth and Coates,	4,000
Harmony	"	New Market above Laurel,	2,000
German	"	Second above Poplar,	3,500
St. John's	"	Third below George,	9,000
Sanctuary	"	Fifth below Girard,	6,000
Eighth Street,	"	Eighth and Noble,	17,500
Parrish Street	"	Parrish below Eighth,	4,300
Twelfth Street	"	Twelfth and Ogden,	8,000
Church,	Schuylkill Sixth above Coates,		500
"	Callowhill near Schuylkill Fourth,		2,000
"	(Colored,)		600
Old Brick M. E. Church,	Queen and Marlboro',		3,500
Cohocksink	"	Germantown road below Fifth,	2,500
St. John's	"	St. John above Beaver,	2,000
Union Wesley Burial ground,	Hanover Street,		3,000
Union M. E.	"	"	3,000
Mt. Zion M. E. Church,	Monroe Street,		1,000
Bethel	"	N. E. cor. Shippen and Penn,	9,000
Wharton Street Church,	Wharton near Third,		15,000
Independent	"	Fifth below Washington,	5,000
Ebenezer	"	Christian below Fourth,	10,000
Amount carried forward,			$225,100

METHODIST E. C. PROPERTY. Am't forw'd,			$225,100
Mt. Zion Burial ground, Christian below Sixth,			3,000
Burial ground, Second above Queen,			3,000
"	Tenth and Pascall,		3,000
Jno. Wesley Church, Shippen above Seventh,			1,000
St. Paul's	"	Catharine above Sixth,	12,000
Methodist	"	Rising Sun, Unincorporated N. L.	1,200
"	"	Bridesburg,	1,200
"	"	Germantown,	3,300
German	"	"	600
Bustleton	"	Bustleton,	2,500
Methodist	"	Sandy Hill, Lower Dublin,	300
"	"	Holmesburg,	1,800
"	"	Richmond,	2,500
"	"	"	3,000
Reheboth Church and Academy, Frankford,			3,700
Methodist Church, Byberry,			600
"	"	Haddington,	4,500
"	"	and Dwelling, West Philadelphia,	3,500
"	"	(Colored,) Locust Street,	200
"	"	Kingsessing,	700
"	"	(Colored,) Kingsessing,	100
"	"	Upper Ward, Germantown,	933
Mt. Zion	"	Manayunk,	7,150
Ebenezer	"	"	3,000
Bethel	"	(Colored,) Sixth above Lombard,	16,000
Wesley	"	" Lombard below Sixth,	10,000
Union	"	" Little Pine above Sixth,	800
M. E.	"	Milestown,	525
"	"	Olney,	500
			$315,708

METHODIST PROTESTANT CHURCH.

Brickmakers' Church,		Schuylkill Third below Market,	$4,250
Israel	"	(Colored,) Fifth and Gaskell,	9,000
Ebenezer	"	Marlboro' near West,	2,000
Bethel	"	School and Howard,	200
First	"	Eleventh and Wood,	20,000
Church, Melon near Twelfth,			5,000
		Total,	$40,450

MORAVIANS.

Church, Race and Bread,	$8,000
Burial ground, Vine and Franklin,	6,000
Total,	$14,000

NEW JERUSALEM.

Church, Frankford,	$1,000
" Fourth below German,	4,000
Total,	$5,000

PRESBYTERIAN CHURCH PROPERTY.

Fourth Presbyterian Church, Lombard between Twelfth and Thirteenth,	$24,000
Presbyterian Burial ground, Thirteenth and Budd,	3,000
Union Presbyterian Church, " "	5,500
Colored Presbyterian Church, Lombard below Ninth,	10,000
Sixth " " Spruce near Sixth,	15,000
Amount carried forward,	$57,500

PRESBYTERIAN PROPERTY. Am't forward,		$57,500
First Presbyterian	Church, Washington Square,	20,000
Seventh "	" Broad above Chestnut,	26,000
Reformed "	" Eleventh below Market,	15,400
Tenth "	" Twelfth and Walnut,	20,000
Central "	" Eighth and Cherry,	50,000
Ninth "	" Sch. Seventh and George,	10,000
Ninth "	Burial ground, Race below Schuylkill Fourth,	3,000
Second "	Church, Seventh below Arch,	25,000
Second Associate Reformed Presbyterian Church, Lombard between Third and Fourth,		2,000
Scots Presbyterian Church, Spruce above Third,		25,000
First Associate Presbyterian Church, Walnut above Fourth,		10,000
Third Presbyterian Church and Burial ground, Fourth and Pine,		40,000
First Presbyterian Burial ground, Pine below Fifth,		19,000
Presbyterian Church, (Colored,)		12,000
Second Presbyterian Church, Colored, St. Mary above Sixth,		5,500
Second Presbyterian Church Burial ground, Arch above Fifth,		20,000
Western Presbyterian Church, Schuylkill Sixth and Filbert,		7,000
Associate Reformed Presbyterian Church, Thirteenth above High,		6,000
Fifth Presbyterian Church, Arch above Tenth,		30,000
Eleventh "	" Vine above Twelfth,	15,000
Independent Presbyterian Church, Broad below Chestnut,		13,000
Presbyterian Church, Schuylkill Fifth and Filbert,		7,000
Second Presbyterian Burial ground, Noble between Fifth and Sixth,		7,000
First Presbyterian Church, Buttonwood above Fifth,		18,000
Central "	" Coates below Fourth,	12,000
Amount carried forward,		$475,400

PRESBYTERIAN PROPERTY. Am't forward,	$475,400
Central Presbyterian Burial ground, Schuylkill Seventh and St. Andrew,	3,000
Cumberland Presbyterian Church, Seventh below Callowhill,	5,000
Spring Garden Presbyterian Church, Eleventh below Green,	20,000
North Presbyterian Church, Sixth below Coates,	21,000
Cumberland Presbyterian Church, Franklin near Green,	8,000
Second Independent Presbyterian Church, Thirteenth near Melon,	8,000
Associate Reformed Presbyterian Church, Linn near Sch. Front,	500
Second Reformed Presbyterian Church, Sch. Front near Callowhill,	4,000
Logan Square Presbyterian Church, Schuylkill Third and Vine,	5,000
Reformed Presbyterian Church, Cherry below Eleventh,	3,000
First Church N. L. S. S., Lot and frame, Dunton below Franklin,	200
Cohocksink Presbyterian Church, Germantown road above Fifth,	5,000
First Associate Presbyterian Church, Frankford road near Phœnix,	4,500
Second Associate Presbyterian Church, Jefferson and Oxford,	3,500
First Presbyterian Church, Kensington, Palmer Street,	5,400
Presbyterian Church, York east of Front,	1,500
First N. L. Burial ground, Shackamaxon Street,	1,400
First (S.) Presbyterian Church, German above Second,	10,000
Presbyterian Church, Third below Federal,	2,000
Associate Presbyterian Church, Fifth above Washington,	2,000
Presbyterian Burial ground, Queen below Fourth,	2,000
Brainard's Burial ground, Newton below Carpenter,	4,000
Fourth Presbyterian Church Burial ground, Shippen below Fourth,	1,800
Amount carried forward,	$596,200

PRESBYTERIAN PROPERTY. Am't forward,		$596,200
First African Presbyterian Church, Seventh below Shippen,		5,000
Presbyterian School, Tidmarsh above Ninth,		1,000
" Church, Cedar above Eleventh,		7,000
" " (Bridesburg,) Unincorporated N. L.		2,000
" " Germantown,		3,500
" " Richmond,		2,000
" " Burial ground, Frankford,	4,000	5,200
" " Stone dwelling, "	1,200	
" " Mantuaville,		3,000
" " West Philadelphia,		2,000
Green Hill Presbyterian Church, Girard above Schuylkill Seventh,		12,000
Penn " " Tenth above Poplar,		4,000
Presbyterian Church, Manayunk,		3,000
Clinton Street Presbyterian Church, Tenth and Clinton,		25,000
Third Associate Reformed Presbyterian Church, Lombard between Schuylkill Third and Fourth,		3,700
Total,		$674,600

ROMAN CATHOLIC CHURCH PROPERTY.

St. Joseph's Orphan Asylum:		
Asylum, Seventh and Spruce,	$16,000	
Dwelling house, 1 Elmslie's alley,	2 000	
" 2 "	1,500	
" 3 "	1,500	
" 4 "	1,500	
" 5 "	1,500	
" 122 S. Second Street,	5,000	
		29,000
Amount carried forward,		$29,000

ROMAN CATHOLIC PROPERTY. Am't forw'd,		$29,000
St. Mary's Church:		
Church, Fourth below Prune,	50,000	
Parsonage and School house,	12,000	
Dwelling house, 6 Elmslie's alley,	1,500	
" 7 "	1,500	
" 10 "	1,250	
		66,250
St. Joseph's Church:		
Church, Willing's alley,	10,000	
Parsonage,	2,000	
		12,000
Trinity Church:		
Church, Sixth and Spruce,	20,000	
Parsonage,	5,000	
		25,000
Sisters of Sacred Heart:		
Convent and 5 acres of land, Lower Dublin,		10,000
Church and 4 acres of land, Collegeville,		2,400
Burial ground, Thirteenth near Lombard,		6,000
St. Augustine's Church, Fourth below Vine,		50,000
" " Burial ground, Sch. Seventh and St. Andrew,		5,000
St. John's Orphan Asylum, Chesnut near Thirteenth,		16,500
" Cathedral, Thirteenth near Chestnut,		44,000
St. Charles' College, Schuylkill Fifth and Race,		15,000
Lot adjoining above in Schuylkill Fifth Street,		5,000
St. Peter's and St. Paul's Church, Sch. Fifth Street,		25,000
St. Patrick's Church, Schuylkill Third above Spruce,		12,000
St. Peter's German Church, Fifth below Franklin,		25,000
Assumption Church, Spring Garden above Eleventh,		62,000
St. Francis Xavier Church, near Fairmount,		3,000
St. Michael's " Jefferson and Hancock,		14,450
Amount carried forward,		$427,600

ROMAN CATHOLIC PROPERTY. Am't forw'd,	$427,600
St. Philip de Neri Church, Queen above Second,	7,000
Asylum for Widows, Moyamensing road below Christian,	5,000
Bishop's Burial ground, Passyunk road and Prime,	5,000
St. Mary's " Buck below Passyunk road,	3,000
St. Paul's Church, Christian below Tenth,	15,000
Catholic " Nicetown, Unincorporated N. L.	1,500
" (German) Church, Bridesburg,	1,200
" Church, Germantown,	1,500
St. Barromeo College, "	1,000
St. Ann's Church, Richmond,	5,000
Cemetery, Blockley,	15,000
Catholic Church, Frankford,	3,000
" " Robinson Street, Manayunk,	9,000
St. Mary's " Oak Street, "	4,000
Total,	$503,800

UNION CHAPEL.

Church, Chestnut Hill,	$300

UNITED BRETHREN.

Church, Clinton above Poplar,	$1,500

UNITARIAN CHURCH PROPERTY.

First Unitarian Church, Tenth and Locust,	$16,000

UNIVERSALIST CHURCH PROPERTY.

First Universalist Church,	Lombard above Fourth,	$12,000
Second "	" Callowhill below Fifth,	12,000
Universalist Church,	Phœnix near Amber,	1,600
"	" N. E. corner Locust and Juniper,	12,000
	Total,	$37,600

COLLEGES, LIBRARIES, ETC.

Pennsylvania Medical College, Ninth above Spruce,	$20,000
Mercantile Library Company Building, Fifth & Library,	20,000
Philadelphia " " " " "	15,000
Academy Natural Sciences, Broad and George,	20,000
Jefferson Medical College, Tenth below Chestnut,	30,000
University, School house and lots of ground, Fourth below Arch,	10,000
American Philosophical Society, Hall, Fifth below Chestnut,	30,000
Philadelphia College of Medicine, Fifth and Adelphi,	13,000
* " Athæneum, Sixth below Walnut,	30,000
Academy of Fine Arts, Chestnut above Tenth,	21,300
Lyceum, Frankford,	2,500
Girard College, Ridge Road,	1,505,000
University of Pennsylvania, Ground rent, 132 Vine,	805
" " Ninth and Chestnut,	70,000
" " Dwelling, Fifth bel. Library,	6,500
*Franklin Institute Building, Seventh below Market,	20,000
Byberry Hall, Byberry,	500
Total,	$1,814,605

FIRE DEPARTMENT.

FIRE ASSOCIATION.

House, Office, &c., Fifth and North,	$6,000
Money, &c.	260,000
Total,	$266,000

FIRE COMPANIES' PROPERTY.

America Hose Company, 42–44 Carpenter Street,	$2,000
America Engine Company, Green above Third,	1,200
Assistance Engine Company, Crown below Vine,	500
Bustleton Fire Company, Bustleton,	100
Columbia Hose Company, Cherry near Seventh,	3,200
Carroll Hose Company, Fourth above Master,	600
Columbia Fire Company, Germantown,	75
Diligent Hose Company, Madison above Race,	750
Diligent Engine Company, Tenth and Filbert,	5,000
Decatur Engine Company, Frankford,	400
Friendship Engine Company, Brown below Third,	1,200
Franklin Engine Company, Catharine above Third,	1,800
Franklin Hose Company, Broad and South,	1,470
Franklin Engine Company, Germantown,	300
Fellowship Engine Company, Germantown,	1,200
Good Will Engine Company, Race near Broad,	2,000
Good Will Hose Company, Wood near Nixon,	800
Good Intent Engine Company, Allen above Frankford rd,	1,800
Good Intent Hose Company, Prune above Fourth,	1,500
Globe Engine Company, Germantown road near Second,	1,000
Good Intent Engine Company, Roxborough,	450
Germantown Hose Company, Germantown,	200
Amount carried forward,	$27,545

FIRE COMPANIES. Amount brought forward,	$27,545
Hibernia Engine Company, Pear below Third,	1,000
Hibernia Hose Company, Master near Germantown road,	400
Hope Engine Company, Sixth above Shippen,	800
Hope Hose Company, Union below Second,	3,000
Harmony Engine Company, Eighth below Arch,	4,000
Humane Engine Company, 78 Callowhill street,	1,000
Humane Hose Company, 25 Wood street,	1,500
Hand-in-Hand Engine Company, Ninth above Poplar,	600
Independence Hose Company, George and Cohocksink cr.	1,000
Kensington Engine Company, Queen above Marlboro',	1,000
Kensington Hose Company, Queen street,	500
Lafayette Hose Company, Fourth above Brown,	2,000
Liberty Fire Company, Bustleton,	300
Marion Hose Company, Queen below Sixth,	1,500
Mechanic Engine Company, Brown below Ridge Road,	3,000
Moyamensing Hose Company, Eighth below Fitzwater,	1,000
Neptune Hose Company, Crown below Vine,	3,000
Northern Liberty Engine Company, Front below Green,	1,500
Northern Liberty Hose Company, New Market ab. Coates,	1,500
Niagara Hose Company, Plumb below Third,	3,000
Native American Hose Company, Tidmarsh Street,	800
Philadelphia Engine Company, Sch. Sixth below Chesnut,	2,000
Philadelphia Hose Company, Seventh below Arch,	5,000
Perseverance Hose Company, Third and Quarry,	2,500
Phœnix Hose Company, Zane above Seventh,	2,500
Pennsylvania Hose Company, Eighth above Spring Garden,	1,200
Robert Morris Hose Company, Lombard above Eighth,	1,000
Resolution Hose Company, Cherry above Fifth,	1,200
Reliance Engine Company, New above Second,	5,000
Rittenhouse Fire Company, Roxborough,	75
Schuylkill Hose Company, Locust above Twelfth,	3,000
Spring Garden Hose Company, Parrish below Twelfth,	1,500
South Penn Hose Company, Tenth below Thompson,	500
Shifler Hose Company, Moyamensing road below Federal,	400
Southwark Engine Company, Third above Washington,	1,500
Amount carried forward,	$87,320

FIRE COMPANIES. Amount brought forward,	$87,320
United States Engine Company, Fourth above Wood,	1,800
United States Hose Company, Tamany above Fourth,	1,800
Vigilant Engine Company, Race below Second,	7,000
Washington Engine Company, Lombard below Eleventh,	2,000
Washington Hose Company, Ninth below Arch,	3,000
Western Engine Company, Callowhill above Schuylkill Eighth,	1,400
Western Hose Company, Sch. Third above Lombard,	3,000
William Penn Hose Company, Frankford road & Franklin,	2,000
Weccacoe Engine Company, Queen below Second,	1,200
Weccacoe Hose Company, Catharine near Front,	1,800
Washington Engine Company, Frankford,	800
Total,	$113,120

GERMAN EMIGRANT'S SOCIETY.

*Hall and lot, Seventh above Chestnut,	$15,000

GUARDIANS OF THE POOR.

*Ground rent, 23–23½ S. Second,	$444
* " 22–24 S. Front,	266
Total,	$710

PHILADELPHIA EXCHANGE COMPANY.

Building, Third and Dock,	$125,000

PRIVATE SCHOOLS, ETC.

Old Smithfield School, Byberry,	$100
School, Olney,	800
" Upper Ward, Germantown,	850
Mount Airy School, Mount Airy,	800
School, Fox Chase,	300
Jones' School, Bustleton,	400
Academy, "	3,000
" Lower Dublin,	4,000
School, Holmesburg,	600
Colored School, Shields' alley,	2,000
Harmoneon Society School house,	250
Germantown School, Ground rent, Front and Cedar,	247
Concord School, Germantown,	1,200
Total,	$14,547

PUBLIC PROPERTY.

ALMSHOUSES, &c.

Almshouse, and 145 acres land, Lower Dublin,	$11,600
" and 42 " Roxborough,	5,500
" and 20 " Manayunk,	5,000
" Germantown,	4,060
Total,	$26,160

CORPORATION PROPERTY, ETC.

Commissioners' Hall, Northern Liberties,	$20,000
" " Southwark,	2,000
" " Moyamensing,	18,000
" " Richmond,	5,000
City Station House, Schuylkill Eighth and Locust,	3,000
Spring Garden, house and lot, Ridge Road above Vine,	1,000
Passyunk Est. Girard School house and lot,	1,580
Moyamensing and Passyunk School house, on Buck road below Passyunk road,	1,000
County property, Bridesburg,	2,000
Total,	$53,580

MARKET HOUSES.

Market Street, from Delaware to Eighth Street, 8 squares,	$100,000
" from Sch. Sixth to Eighth, 2 squares,	36,000
Spring Garden Street, from Sixth to Eleventh, 5 squares,	15,000
Amount carried forward,	$151,000

MARKET HOUSES. Amount brought forward,	$151,000
Franklin Street, from Hancock to Germantown road, 2 squares,	6,000
" " from Crown to Frankford road,	2,600
Maiden " between Beach and Manderson,	1,000
Girard " from Tenth to Lewis, 1 square,	2,000
Moyamensing road, from Prime to Wharton, 2 squares,	5,000
Second Street, from Pine to Cedar, 2 squares,	20,000
Shippen " from Third to Fifth, 2 squares,	15,000
Eleventh " from Shippen to Fitzwater, 1 square,	4,000
Total,	$206,600

PRISONS, &c.

Eastern Penitentiary, Coates and Schuylkill Front,		$300,000
County Prison, Passyunk road,	100,000	
Debtor's Apartment,	20,000	
Lot adjoining the same,	20,000	
		140,000
House of Refuge, Coates and Schuylkill Eighth,		70,000
" " (Colored,) William and Brown,		50,000
Lock-up, Manayunk,		3,000
" Bridesburg,		500
Total,		$563,500

PUBLIC SCHOOLS.

House and lot, Quince and Pine,			$6,000
High School, Penn Square,			12,400
Normal Public School, Chester above Race,			15,000
N. W.	"	Race above Broad,	20,000
Public School, Cherry between Schuylkill Eighth and Ninth,			5,000
Locust Street Public School, Twelfth and Locust,			15,000
S. W.	"	Ashton between Lombard and Pine,	5,000
Lombard Street	"	Lombard above Fifth,	1,200
N. E.	"	New below Second,	14,000
Secondary,	"	Ashton above Lombard,	7,800
S. E.	"	Front below Pine,	13,000
Lombard Street	"	School house, Little Pine and Sixth,	12,600
" "	"	Lot, Lombard above Sixth,	2,200
Primary	"	Sch. Eighth and Market,	1,500
Zane Street	"	Zane above Seventh,	25,000
Madison	"	New Market above Noble,	18,000
Secondary	"	Third above Brown,	15,000
Monroe	"	Tenth and Buttonwood,	18,000
Hancock,	"	Coates above Twelfth,	12,000
Jefferson	"	Fifth above Poplar,	10,000
Livingston	"	Nixon near Fairmount,	3,000
Secondary	"	Marble and Granite,	4,500
Primary	"	Marlboro' above Duke,	2,000
Public School, Washington above Columbia,			3,000
Morris Public School, Palmer Street,			4,000
Harrison	"	Master west of Second,	10,000
Secondary	"	Fifth above Federal,	3,500
Weccacoe	"	Second and Reed,	5,000
	"	Corn above Reed,	400
Mt. Vernon	"	Catharine above Third,	5,000
Jackson	"	Federal below Twelfth,	2,000
Amount carried forward,			$261,100

PUBLIC SCHOOLS. Amount brought forward,	$261,100
Ringgold Public School, Eighth and Fitzwater,	6,000
Public School, Federal below Long lane,	1,650
" Nicetown, Unincorporated N. L.	1,500
" Doverville,	500
School House, Bridesburg, Unincorporated N. L.	2,000
" Germantown,	4,000
" Holmesburg,	5,000
" Fox Chase,	3,000
" Frankford, (Colored,)	100
" Moreland,	700
" "	7,000
" Roxborough,	3,000
" "	800
" "	500
Washington School House, Oxford,	400
Wheat Sheaf " "	400
School House, Pleasantville,	25
" Byberry, No. 1,	500
" " 2,	500
" " 3,	500
" " Powel School,	100
Hestonville School,	2,000
Astonville "	1,200
Blockley Union School,	1,200
School House, Blockley,	700
" West Philadelphia,	3,000
" Haverford,	2,500
" Schuylkill Sixth and Master,	1,200
" Eleventh below Thompson,	3,000
" Germantown Railroad and Camac,	500
" Seventh above Little Poplar,	1,000
" Richmond,	4,000
" Passyunk,	1,560
" "	1,565
" Kingsessing,	2,000
Amount carried forward,	$324,700

PUBLIC SCHOOLS. Amount brought forward,	$324,700
School House, Kingsessing,	300
" "	100
" Chestnut Hill,	1,600
" Main Street, Manayunk,	500
" Washington Street,	2,000
" Green Lane,	6,000
" Milestown,	600
" Branchtown,	400
" County Line, Bristol Township,	425
" Feltonville,	300
" Rowlandville,	350
" Crescentville,	350
" Olney,	1,000
Falls School, North Penn,	2,000
Rising Sun School, "	1,000
Forest " "	4,000
Total,	$345,625

PUBLIC SQUARES.

Independence Square, City,	$400,000
Washington Square, "	300,000
Franklin Square, "	300,000
Penn Square, City,	204,600
Logan Square, City,	200,000
Rittenhouse Square, City,	250,000
Fairhill Square, Kensington,	5,000
Norris Square, "	10,000
Richmond Square, Bridesburg,	800
Total,	$1,670,400

STATE PROPERTY.

Collector's Office, Pennsylvania Avenue below Sch. Seventh,	$1,200
Vacant lot, Pennsylvania Avenue and Schuylkill Sixth,	1,300
Magazine, Weckner's lane,	3,720
Arsenal, Thirteenth above Chestnut,	17,450
Engine house, Inclined plane,	2,000
Car house, "	2,000
Smith shop, "	1,000
Three dwellings, "	1,000
Buildings, "	1,000
Total,	$30,670

UNITED STATES PROPERTY.

Mint, Juniper and Chestnut,	$80,000
Custom House, Chestnut below Fourth,	225,000
Navy Yard, Southwark,	250,000
Arsenal, Moyamensing,	30,000
" Oxford,	66,590
Marine Asylum, Moyamensing,	50,000
Total,	$701,590

RAILROAD AND CANAL PROPERTY, ETC.

Reading Railroad Company:		
Improvements and road, Unin. N. L.	$25,000	
Depot, &c. "	10,000	
Improvements, &c. Penn District,	40,000	
" North Penn,	5,500	
		$80,500
Trenton Railroad Company:		
Improvements and road, Unin. N. L.	5,000	
Bridge, &c. Oxford,	3,000	
Road, &c.	5,000	
Depot, &c. Seventh Ward, Kensington,	11,000	
Improvements, &c. Frankford,	1,600	
		25,600
Wilmington and Baltimore Railroad Company:		
Road, &c. Kingsessing,	3,000	
Road and Improvements, Fifth Ward, Moyamensing,	3,000	
		6,000
Germantown and Norristown Railroad Company:		
Improvements, &c. Manayunk,	6,500	
Dwelling, &c.	600	
		7,100
Schuylkill Navigation Company:		
Improvements, Manayunk,	80,000	
House, &c. near Fairmount,	6,500	
		86,500
Amount carried forward,		$205,700

RAILROADS, etc. Amount brought forward,		$205,700
Ridge Road Turnpike:		
Dwelling and Toll house,	275	
" "	525	
		800
Total,		$206,500

SONS OF TEMPERANCE.

Hall, Second below Queen,	$4,000

RECAPITULATION

OF

EXEMPT PROPERTY.

Page.			
15.	Abolition Society, - - - - -		$5,000
15.	Asylums, Hospitals, &c. - - - -		512,948
17.	Cemeteries, &c. - - - - - -		155,865
	Churches:		
18.	Baptist, - - - -	205,983	
19.	Bible Christians, - - -	3,000	
19.	Covenanters, - - -	18,800	
19.	Disciples of Christ, - - -	10,000	
19.	Dutch and German Reformed, -	127,400	
20.	Episcopal, - - - -	902,196	
22.	Friends', - - - -	582,018	
24.	Hebrew, - - - -	40,400	
24.	Independent, - - -	10,000	
25.	Lutheran, - - - -	234,640	
25.	Mariner's, - - - -	11,000	
25.	Mennonist, - - - -	600	
26.	Methodist Episcopal, - -	315,708	
28.	Methodist Protestant, - -	40,450	
	Amounts carried forward.	$2,502,195	$673,813

Page.			
	Amounts brought forward,	$2,502,195	$673,813
28.	Moravians,	14,000	
28.	New Jerusalem,	5,000	
28.	Presbyterian,	674,600	
31.	Roman Catholic,	503,800	
33.	Union Chapel,	300	
33.	United Brethren,	1,500	
33.	Unitarian,	16,000	
34.	Universalist,	37,600	
			3,754,995
35.	Colleges, Libraries, &c.		1,814,605
	Fire Department:		
36.	Fire Association,	266,000	
36.	Fire Companies,	113,120	
			379,120
39.	German Emigrant Society,		15,000
39.	Guardians of the Poor,		710
39.	Philadelphia Exchange,		125,000
40.	Private Schools, &c.		14,517
	Public Property:		
41.	Almshouses, &c.	26,160	
41.	Corporation Property,	53,580	
41.	Market Houses,	206,600	
42.	Prisons,	563,500	
43.	Public Schools,	345,625	
45.	Public Squares,	1,670,400	
46.	State Property,	30,670	
46.	United States Property,	701.590	
			3,598,125
47.	Railroads, Canals, &c.		206,500
48.	Sons of Temperance,		4,000
	Property now exempted from taxation.		$10,586,415

Property now exempted from taxation, - - -		$10,586.415
Property proposed to be exempted from taxation, viz:		
Fire Companies, - - - -	$113,120	
Prisons, &c. - - - -	563,500	
Public Schools, - - - -	345,625	
Public Squares, - - - -	1,670,400	
United States Property, - - -	701,590	
		3,394,235
Amount of property now exempt and proposed to be taxed,		$7,192,180
Which, at the present rate of taxation, would yield to the		
County,	$39,556.77	
State,	$20.747.92	

SUMMARY.

Proposed to be exempt, - - -	$3,394,235
Now exempt, proposed to be taxed, - -	7,192.180
Total property now exempt, - - -	$10,586,415

RECAPITULATION

OF

EXEMPT PROPERTY.

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34.	Universalist,	37,600	
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	Public Property:		
41.	Almshouses, &c.	26,160	
41.	Corporation Property,	53,580	
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